App F IX 4

19[illegible] (nil)

File No 270-28

Serial Nos 1, 19 & 21

Previous References

2 122 - 27 - 11, 13

20 - 27 - 30, 31, 38, 39

Later References

nil

General and Revenue Secretariat.

Serial Nos 3

Part B for Aug '29

SUBJECT

Introduction of Octroi taxation into Kovanur Municipality

21 To the Dc Hasoan & Compr

No C 1100-1 & 8 8 29

Sanctions the ——— with certain observation

27/11/29

Imperial and Revenue Secretariat | File No 25) 1 of [illegible] (1)

Serial No	
1	Letter no 862-25 dated 10/5/29 from the Dycomm Hassan District, forwarding for orders the records connected with the introduction of octroi taxation in the Konanur Municipality.
1	The octroi byelaws of the Konanur municipality were sanctioned with certain modifications in Govt no L 1216-11 of 7/8/28 The majority of the Council are, from the beginning, not for the introduction of octroi in their limits and are somehow finding something in the way. The full aspect of the question, consistent with the wishes of the Council was fully discussed (Paras 9 to 28) of the note in file no 2-0 29) and then the byelaws were sanctioned with the modifications as recommended by the Dycomm
Para 2 (a & d)	2 The history of the case has been fully explained by the Dycomm and he states that the reduction of rates proposed by the municipality cannot be accepted and that the request of the Council to exempt piece goods locally manufactured and genuine khaddar from taxation may be allowed and that the question of collection of octroi in respect of piecegoods on the accounts once a year, which is not permissible may also be allowed as a very special case
Paras (2 (c))	3 Finally the DC adds that unless Govt pass stringent orders, the octroi cannot be introduced forthwith and his finances of the municipality improved and suggests that in case the Council persists further to

Cont. Sheet 3

WD 01684—GPB—30 000—20-4 29

L 4820

App F III—2

General and Revenue Secretariat | File No 271 of 1928

Serial No

against
accepting the bye-laws on the conditions recommended
the municipality may be superseded for some
time for failure of duty on their part under
Sec 179 q.v. infra
Submitted for orders Ex - Mem as marginal note
83 14/5/29 15/5

Mem Under Secy
Mr Mukherjee
Major Smith
15/5

83 15/5 4 The connected references are put up (Flags A to E) — files nos 122-27 83 and note 192
9/5/5

5 The recommendation of the DC may be sanctioned subject to Rules (1) & (2) noted in the margin as to which no further orders are called for as they have been already exempted from ochre (vide 83 file)
83 23/5

Second member

OFFICE OF THE SECRETARIAT
25 MAY 1929
No 6193

Asst Secy
Mr Mukherjee
upon 23/5.
23/5

6 The Member was pleased to say that the Bund Consultative Committee need not be referred but that the DC may be consulted & Commissioner

Dotted Sheet

WD 01684—GPB—30 000—20-4 29

Revenue and Revenue Secretariat

File No 4 CR

of 192

Serial No

I am unable to see how the resolution may not be sanctioned and to find out other sources of income by imposing octroi or additional items or other ways please suggestion

22/8
27/8

§ Submitted with a draft do for approval

83
31/5/29 KS 1/6

gone
Govt 7/6/29

19 no L 8290 dt 14/6/29 to S Abdul Wajed Saheb Dc Hassan Asked Requesting him to state whether the resolution quite well may not be sanctioned and they be asked to find out other sources of income by imposing octroi or additional items or other ways

83/7/29

18 D o letter no 5-2 dt 21-6-29 from the D C, Hassan

stating that he still sticks to his opinion that the resolution of the mul cl being inconsistent with the standing orders and the bye laws sanctioned by Govt in that behalf the levy could not be sanctioned, that for the last 6 years they have been persistently evading the levy of octroi duty as per rules, and that the levy of octroi duty has become imperative if the municipality has to be

WD 01684—GPB—30 000—20-4 29

Revenue Secretariat

File No

Serial No.

worked to any advantage

Should with reference to para 5 supra

Paras 5 is for Cmsn

In the circumstances the recommendation noted in paragraph 5 of the note above may be accepted

Secd Member.

Yes

Submitted with a revised draft according

Issued vide 1100-1 of 8/8/29 to the Honble Member for Revenue & Agriculture

WD 1684—GPB— 0 000—4-4 29

MR 211-28-1

OFFIC OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated Hassan the 29th April *19*29

8/29

No. 200 of 1929
Encl Nil

GEN DEPT 4818 CONF
1 MAY 1929
L & L BRANCH

From

S ABDUL WAJID Esq B A
Deputy Commissioner Hassan District

B Narayanaswami Iyengar, Esq , B A , B L ,
Offg Secretary to Government, General Department,
Bangalore

Sir

A Adverting to Government Order No L 1210-11/M L 20-27-39 dated 7-8-28, approving of the Octroi Byelaws of the Konanur Municipality, Arkalgud Taluk, I have the honour to state that the approved byelaws were duly forwarded to the President of the Municipal Council with this office memo No C 307-25 dated 11-8-28 with instruction to introduce the octroi taxation immediately and to report action taken inthat behalf The President was also requested to submit proposals for the staff required for collection of octroi in consultation wit the Municipal Council and to get through the work in the meantime with the existing staff pending sanction of separate establishment for the purpose His reply not having been received promptly, he was asked to expedite matters and in reply he reported in his No 43 dated 1-12-28 that octroi could not be introduced owing to the non receipt of cloth stamping seal which he had ordered from the Vicharadarpana Press Arrargements were made to get the supply of the seal and it was actually received by the President on the 18th January 1929 Thereupon the President was asked to introduce the octroi taxation at least from 1st March 1929 In response to this, the President reported in his No 171 dated 27-1-29 that the Municipal Council did not accept the sanctioned byelaws on the ground that they had not been framed by them and approved of after calling for objections in as much as they were not in conformity with their suggestions and that they had passed a resolution at their meeting on 25-1-29 and he requested

requested instructions in the matter I wrote back to the President to say that the contention of the Municipal Councillors was not tenable and that the byelaws sanctioned by Government after observing all the formalities and due consideration should be given effect to at once, vide my memo No 862-28 dated 4-2-9 It seems that this was placed before the Council at their meeting on 16th February 1929 and they passed a resolution that day persisting in their former views However, immediately thereafter, a few of the leading Municipal Councillors made a personal representation to me on the subject and on t 24th February 1929 I personally discussed the matter with the Municp Coucillors and the Amildar President at Konanur and convinced the Municipal Councillors of the inconsistency and impractability of thei proposals and they assured me that they had no objection to give effe to the sanctioned byelaws if the octroi is collected on the accounts furnished by the merchants dealing in dutiable articles without subjecting the articles xxxxx to taxation individually which I promis to do Accordingly, I left instructions with the President to get u and submit a resolution on the above linces so that I might move the Government and obtain their sanction to the above proposal of the cou cil as a special case, as it was contrary to the rulings contained in para 33 of the rulings issued with G O No R 6319/M1 81-19-6 dated 25-11-20 Now the President reports in his No 130-28 dated 12-4-29 that the Municipal Council have passed a resolution at their meeting on the 9th April 1929 to the effect that the octroi should be collected on the accounts of the merchants dealing and importing dutiable articles once a year, and the rate of octroi taxation should be 2 pies per rupee on piece goods and 1 anna per tin on kerosine oil and that the piece goods locally manufactured and the genuine khaddar as also the piece goods imported per post, should be exempted from taxation I submit the entire file of vernacular correspondence ending with the President's said report on the subject for favour of orders of Government

(6

2 The conditions now proposed by the Council are quite different from what they agreed to on the 25th February 1929 and they are not also consistent with the provisions of the byelaws already sanctioned by Government Further, in view of the persent slender resources of the Municipality and the necessity for argumenting the same, and of the fact that octroi has been proposed to be levied only on two kinds of articles, piece goods and kerosine oil, I think that the rates of octroi proposed by the Municipal Council are very poor and less than those prescribed by Government in their order No R 6319 -M L 81-19-6 dated 25-11-20 and prevailing in other municipalities in the State and that therefore no reduction of rate of octroi already sanctioned in the byelaws is called for an can be sanctioned as requested by the Council

3 As regards the exemption of piece goods locally manufactured and the genuine khaddar, the request of the Council may be granted and exemption allowed But, the question of collection of octroi in respect of piece goods on the accounts once a year, which means more or less a compound system is not permissible just now under the rules However, it may be allowed to be collected so as a very special case temporarily for the time being say one or two years, subject to the condition that the merchants dealing inthis article maintain and furnish correct accounts and make the accounts available for inspection by the Municipal authorities at any time

4 I request you to kindly place the matter before Government and obtain their orders on the several points referred to above at an early date In this connection, I wish to bring to the kind notice of Government once again, that most of the Municipal Councillors are merchants dealing in dutiable articles and they are trying to evade the taxation and bringing all kinds of excuses against the taxation just to gain time and put the matter Unless the Government passes stringent orders, the octroi cannot be introduced forthwith and the finances of the Municipality improved In the interests of the town and its people, I would suggest that in case the Municipal Council persists further to accept the byelaws sanctioned by Government on the condition recommended above, the Municipality may be superceded

8204 4828

for some time for failure of duty on the part of the Municipal Council under section 179 of the Municipal Regulation

5 The byelaws sanctioned by Government have not been signed by you They are retransmitted herewith for favour of your signature and return

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Hassan District

I S D

No d 7342
dt 4 5 1929
Returned with compliments for favour of signature

5 5 1929

For General Secy to Govt

I O

Returned with compliments duly signed

Deputy Commissioner
(in charge)
Hassan District

I S

Appendix F G–1

SUBJECT

(7

Diary No of letter replied to L 4828

Section mil

File No 291–25

Serial No 69

No L 4290

General and Revenue Secretariat

(mil)

the 192

To

Date of issue 14/6/29

Signed by E V G

Dear Sir

With reference to your letter no. 862/28-29 dated 29/4/29 regarding the entrance of octroi taxation in the Konanur municipality, I am desired to request you to be so good as to state whether the resolution of the said body may not be sanctioned and they be asked to find out their sources of income by imposing octroi on additional items or other ways. A very early reply is requested.

over

st of enclosures

Copied by

Examined by

Yours faithfully

Every 7/6/29

for Secretary to Government

WD 0399—GPB—20 000—18 9 28

S Abdul Wajid Esq BA

Deputy Commissioner Kanara

K 8/6

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated Hassan the 1st June *192*

ml 2 71-28 REV SECT (8
fc 20 GEN 5940
26 JUNE 1929
L S G BRANCH

...

...ith reference to the Secretariat Demi Official letter ... Flag C ... dated 11-6-19... enquiring as to whether the resolution of the Honnavar Municipal Council regarding the introduction of the octroi taxation in the Honnavar municipality may not be sanctioned and they be asked to find out other sources of income by ~~xxxxxxxx~~ imposing octroi on additional items or other ways, I write to state that I have already reported to Government that the resolution of the Municipal Council being inconsistent with the standing orders and the byelaws sanctioned by Government, in that behalf, it could not be sanctioned, vide my letter No C 207-28 dated 16-7-28 and 20-4-19... Flag G Flag H I still stick to that opinion.

... At present, the Mohatarfa taxes (Cards and houses, shop and cart taxes) and the weekly market fees are the chief resources of the Municipality. The realisations from these two items alone are not enough to keep the Municipality upto at least the minimum standard, and the Municipal Council has failed to discharge even its obligatory duties in many respects ever since its establishment. This being a railroad town at the remote end of the State bordering Coorg, it stands in urgent need of improvements in respect of sanitation, water supply and other matters conducive to public health, convenience and safety. But the Municipal Council have practically done nothing in these respects for the last 6 years but have been persistently evading the levying of octroi duty as per rules. Their present proposal is also an indirect evasion of the levy of octroi as this nominal rate will not yield the much they cannot also think of any other lucrative item ... than octroi to improve their finances. If there could by any item is only way each of establishing toll gate of their own and levy toll is there is a district cart toll gate nearly established in ... mile from Honnavar and the traffic also is direct for the road on weekly Sunday days, even this has not done ...

I may further mention that the Government have already directed the people resorting to the weekly markets that no new or enhanced market fees enhanced as once proposed by the Municipal Council

In these circumstances, the levy of octroi duty under the rules has become imperative, and as the matter is pressing for more than 4 years, I request you to place the matter before Government and obtain their final orders on the subject at a very early date, so that the taxation may be introduced at least from the beginning of the official year. I may mention that unless the above proposal is decided, it will not be possible to work the Municipality to any advantage

Yours sincerely,

M. Venkatasubbaiah

To
B. Narasimha Ayyangar, Esq., M.A., B.L.,
General Secretary to Government of Mysore,
BANGALORE

GRS VI G 34]

SUBJECT

Diary No of letter replied to L 5740

Section mul
File No 271-28
Serial No 21

General and Revenue Secretariat
(mul)
the 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 8/8/29

Signed by mrd KB Iyer

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Read— Lgo no L 1210-11 mul 20 27-39 dated 7 8 28, sanctioning the octroi byelaws framed by the Honnavar Municipality for the purpose of levying octroi on [illegible] correspondence ending with this no 52 dated 21st June 1929 from the Deputy Commissioner Hassan District forwarding for orders the resns relating to the introduction of octroi taxation in the Honnavar municipality ~~Order Thereon No~~ together with his opinion thereon

Order: L 1100-0-0 Rs Recoverable

The Deputy Commissioner states that the said have passed a resolution on 9 4 29 that

ie octroi should be collected on
the accounts of merchants dealing
and importing durbable articles
once a year and the rate of octroi
taxation should be 2 pies per rupee
on piece goods and one anna per tin
on Kerosene oil and that the piece
goods locally manufactured and
the genuine Khaddar as also
the piece goods imported by Post should
be exempted from taxation and in his article (piecegoods & kerosene oil)
of octroi has been proposed to be levied
recommends [illegible] no reduction
of rate of octroi already sanctioned
in the byelaws is called for, and
that the question of collection of
octroi in respect of piece goods on
the accounts once a year may
be sanctioned as a special case
temporarily for a year or two, subject
to the condition that the merchants
dealing in ~~durbable~~ Piece articles maintain
& furnish correct accounts and make
the same available for inspection
by the and authorities at any time
and that exemption may also be
allowed for genuine Khaddar and
locally manufactured piece goods

As genuine Khaddar and piece goods
locally manufactured have been exempted

I r t of enclosures

Copied by

Examined by

WD 1888—GPM— 000 00 21 12 28

G R S G/33]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

from payment of return (10 Noh
No-L 4661 ml 122-27-13 date
14|2|1920 and note R 6319
ml 01-19-6 of 25|11|20 respectively
no orders are called for on this
point The other recommendations
give by comm are approved

WD 7/8

for General Secy to Govt

8/2 16/6

Sir The Dc Hasan returning
recds
the completion to Govt

WD 2230—GPB—1 00 000—23 7 20